



DEPARTMENT OF THE TREASURY
Internal Revenue Service
26 CFR Part 1

[TD 9959]

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Guidance Related to the Foreign Tax Credit; Clarification of Foreign-Derived Intangible Income

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Correction

In Rule document 2021-27887, appearing on pages 276-376, in the issue of Tuesday, January 4, 2022, make the following corrections:

§1.861-20 [Corrected]

1. On page 327, in the first column, in amendatory instruction Par. 22, the table is corrected to read as set forth below:

Old paragraph	New paragraph
(b)(17)	(b)(18)
(b)(18)	(b)(19)
(b)(19)	(b)(20)
(b)(20)	(b)(21)
(b)(21)	(b)(23)
(b)(22)	(b)(24)
(b)(23)	(b)(25)
(b)(24)	(b)(26)

§1.905-3 [Corrected]

2. On page 373, in the first column, amendatory instruction Par. 29, is corrected to read as set forth below:

Par. 29. Section 1.905-3 is amended:

1. In paragraph (a), by revising the first two sentences.
2. In paragraph (b)(1)(ii)(B)(1), by removing the language “USC Effective” and adding the language “USC. Effective” in its place.
3. By adding paragraph (b)(4).
4. By revising paragraph (d).